**In the Claims:**

1. (Currently Amended) A seat structure comprising:

a seat frame having two side frames ~~and~~, a front frame, and a rear ~~frames~~ frame;

a planar elastic member stretched between the front frame and the rear ~~frames~~ frame, the planar elastic member having an upper layer and a lower ~~layers~~ layer at a location close to the front frame with a predetermined space created between the upper layer and the lower ~~layers~~ layer;

a three-dimensional net overlaid on the planar elastic member;

two covering materials sewn to opposite side edge portions of the planar elastic member, respectively; and

a ~~first~~ cushioning material ~~(14)~~ disposed on each of the two side frames and covered with one of the covering materials.

2. (Currently Amended) The seat structure according to claim 1, wherein the cushioning material comprises a first cushioning material, further comprising a second cushioning material ~~(16)~~ disposed below the first cushioning material ~~(14)~~.

3. (Currently Amended) The seat structure according to claim 1, further comprising a ~~third~~ further cushioning material ~~(10) covered on~~ covering the front frame and interposed between the planar elastic member and the three-dimensional net.

4. (Currently Amended) The seat structure according to claim 1, wherein the planar elastic member comprises an elastic cloth ~~made up~~ formed of warps and wefts ~~is used for the planar elastic member~~, the warps and the wefts having different tensile properties.

5. (Currently Amended) A seat structure comprising:

a seat frame having two side frames ~~and~~, a front frame, and a rear ~~frames~~ frame;

a first three-dimensional net stretched between the front frame and the rear ~~frames~~ frame, the first three-dimensional net having an upper layer and a lower ~~layers~~ layer at a location close to the front frame with a predetermined space created between the upper layer and the lower ~~layers~~ layer;

a second three-dimensional net overlaid on the first three-dimensional net;

two covering materials sewn to opposite side edge portions of the first three-dimensional net, respectively; and

a ~~first~~ cushioning material ~~(14)~~ disposed on each of the two side frames and covered with one of the covering materials.

6. (Currently Amended) The seat structure according to claim 5, wherein the cushioning material comprises a first cushioning material, further comprising a second cushioning material ~~(16)~~ disposed below the first cushioning material ~~(14)~~.

7. (Currently Amended) The seat structure according to claim 5, further comprising a ~~third~~ further cushioning material ~~(10) covered on~~ covering the front frame and interposed between the first three-dimensional net and the second three-dimensional ~~nets~~ net.